

Expedited Bill No. 5-03  
Concerning: Real Property Transfer  
Tax - Exemptions  
Revised: Mar. 5, 2003 Draft No. 2  
Introduced: March 11, 2003  
Enacted: May 14, 2003  
Executive: \_\_\_\_\_  
Effective: \_\_\_\_\_  
Sunset Date: None  
Ch. \_\_\_\_\_, Laws of Mont. Co. \_\_\_\_\_

## COUNTY COUNCIL FOR MONTGOMERY COUNTY, MARYLAND

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By: Councilmembers Perez and Silverman

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**AN EXPEDITED ACT** to:

- (1) exempt from the County transfer tax transfers between certain former domestic partners; and
- (2) generally amend the law governing the County transfer tax.

By amending

Montgomery County Code  
Chapter 52, Taxation  
Section 52-24

<b>Boldface</b>	<i>Heading or defined term.</i>
<u>Underlining</u>	<i>Added to existing law by original bill.</i>
[Single boldface brackets]	<i>Deleted from existing law by original bill.</i>
<u>Double underlining</u>	<i>Added by amendment.</i>
[[Double boldface brackets]]	<i>Deleted from existing law or the bill by amendment.</i>
* * *	<i>Existing law unaffected by bill.</i>

*The County Council for Montgomery County, Maryland approves the following Act:*

**Sec 1. Section 52-24 is amended as follows:**

**52-24. Certain transfers exempt from tax.**

\* \* \*

(f) **Transfers between spouses or domestic partners.** The transfer of an interest in real property is not subject to tax if the transfer is between:

(1) spouses [,] or former spouses [,]; or

(2) domestic partners or former domestic partners of the same sex.

\* \* \*

**Sec. 2. Expedited Effective Date.**

The Council declares that this legislation is necessary for the immediate protection of the public interest. This Act takes effect on the date on which it becomes law.

*Approved:*

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Michael L. Subin, President, County Council

Date

*Approved:*

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Douglas M. Duncan, County Executive

Date

*This is a correct copy of Council action.*

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Mary A. Edgar, CMC, Clerk of the Council

Date